THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION

IN RE:	§	CHAPTER 11
	§	
GTL (USA), INC.	§	CASE NO. 15-40248
	§	
Debtor.	§	
	§	

ORDER SUSTAINING GTL CREDITOR TRUST'S OBJECTION TO CLAIM OF
PENNSYLVANIA DEPARTMENT OF REVENUE

ON THIS DATE the Court considered the *Objection to Claim of Pennsylvania Department of Revenue* (the "Objection") filed by the GTL Creditor Trust (the "Trust") on March 25, 2016. The Court finds that the Objection contains proof sufficient to overcome the any presumption of validity imposed by Fed. R. Bankr. P. 3001(f)[1] and was properly served pursuant to the Federal and Local Rules of Bankruptcy Procedure. The Court further finds that the Objection contained the appropriate twenty-one (21) day negative notice language, pursuant to LBR 9007, which directed the Pennsylvania Department of Revenue to file a written response within twenty-one days or the Objection would be deemed by the Court to be unopposed. Due to the failure of the Pennsylvania Department of Revenue to file a timely written response to the Objection, the Court deems the Trust's Objection to be unopposed and, therefore, the Court finds that just cause exists for the entry of the following order.

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[1] As set forth in the Objection, the Pennsylvania Department of Revenue never filed a proof of claim in the above-captioned bankruptcy case.

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IT IS THEREFORE ORDERED that the Trust's Objection to the Claim[2] asserted by

the Pennsylvania Department of Revenue is **SUSTAINED** and that the Claim is hereby

disallowed.

Signed on 4/21/2016

Brenda T. Rhoades   MD
HONORABLE BRENDA T. RHOADES,
UNITED STATES BANKRUPTCY JUDGE

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[2] Capitalized terms not otherwise defined herein have the meanings ascribed to them in the Objection.